

State Board of Equalization
OPERATIONS MEMO
For Public Release

No. : 1171
Date : June 15, 2009

SUBJECT: New and Expiring District Taxes Effective July 1, 2009

I. GENERAL

On July 1, 2009 a new district tax will become effective in the County of Los Angeles. In November 2008, voters in that county approved the “Los Angeles County Metro Transportation Authority,” (LAMT) raising the tax rate by 0.50% to 9.75%.

In the city of Laguna Beach (Orange County), the “City of Laguna Beach Temporary Transactions and Use Tax” (LGBH) of 0.50% will expire at midnight, June 30, 2009. Effective July 1, 2009 the tax within the city limits of Laguna Beach will be 8.75%.

The Business Taxes Code Book and Publication 71, *California City and County Sales and Use Tax Rates*, are being updated to reflect the rate changes that will occur in the affected cities and counties. In the interim, staff should use the information provided in the table below when referring to the changes:

District Tax Area	District	Rate	Add-on Code	Effective Date
County of Los Angeles	Los Angeles County Metro Transportation Authority (LAMT)	0.50%	217	7-1-09
	LATC/LACT/LAMT Multiple	1.50%	218 ¹	
	LATC/LACT/LAMT/AMHC Multiple	2.00%	219 ²	
	LATC/LACT/LAMT/EMGF Multiple	2.00%	222 ³	
	LATC/LACT/LAMT/IGWD Multiple	2.00%	220 ⁴	
	LATC/LACT/LAMT/PCRV Multiple	2.50%	223 ⁵	
	LATC/LACT/LAMT/SGTE Multiple	2.50%	221 ⁶	
City of Laguna Beach (Orange County)	City of Laguna Beach Temporary Transactions and Use Tax (LGBH)	0.50%	134	Discontinued 6-30-09
	OCTA/LGBH Multiple	1.00%	135	

¹This add-on code is used for registration of locations in the district tax area effective 7/1/09.

²This add-on code is used for registration of locations in the city of Avalon effective 7/1/09.

³This add-on code is used for registration of locations in the city of El Monte effective 7/1/09.

⁴This add-on code is used for registration of locations in the city of Inglewood effective 7/1/09.

⁵This add-on code is used for registration of locations in the city of Pico Rivera effective 7/1/09.

⁶This add-on code is used for registration of locations in the city of South Gate effective 7/1/09.

II. PUBLIC NOTIFICATION

The general public will be notified by means of news releases and special notices. In addition, the changes will be posted on the Board of Equalization's (BOE) website, www.boe.ca.gov, and available by calling the Board's Information Center at 800-400-7115.

III. OBSOLESCENCE

This operations memo becomes obsolete when the information it contains is incorporated in the Business Taxes Code Book.

Randie L. Henry
Deputy Director
Sales and Use Tax Department

Distribution: 1-D